

INTERMEDIATE CARE FACILITIES FOR  
INDIVIDUALS WITH AN INTELLECTUAL DISABILITY OR  
RELATED CONDITIONS (ICF/IID)

**RESIDENTIAL SERVICES**

ATTENDANT COMPENSATION RATE ENHANCEMENT

- Enrollment Worksheet A and Instructions –

July 1 – 31, 2014 Enrollment for Levels to be Effective September 1, 2014

NOTE: This worksheet is provided for your own information and should be retained in  
your files for future reference.

**Do not return.**

For questions about completing this form,

Contact: [rad-ltss@hhsc.state.tx.us](mailto:rad-ltss@hhsc.state.tx.us) or (512) 730-7463

A project of  
The Texas Health and Human Services Commission

**INSTRUCTIONS**  
**INTERMEDIATE CARE FACILITIES FOR INDIVIDUALS WITH AN  
INTELLECTUAL DISABILITY OR RELATED CONDITIONS (ICF/IID)  
RESIDENTIAL SERVICES**  
Attendant Compensation Rate Enhancement  
Enrollment Worksheet A

**PURPOSE**

To allow providers to calculate ICF/IID residential spending requirements and potential differences between residential costs and residential revenues under the Attendant Compensation Rate Enhancement for their component code. This information can be used by providers to help them make an informed decision about participation in the enhancement program for their ICF/IID residential services.

**REPORTING PERIOD**

Select a reporting period that is representative of your typical caseload and staffing and that is as close to the open enrollment period as possible. The reporting period may be of any length, although a minimum of one payroll period is recommended. For example, the reporting period might be one payroll period in June, one month (i.e., June 1 – June 30) or your most recent cost reporting period. To check for inconsistencies in your data and errors in your calculations, it is recommended that you complete worksheets for two different reporting periods at least three months apart and compare the results. Large variances indicate either an error in completing the worksheets or large fluctuations in caseload and staffing. Any such fluctuations should be taken into account when making your enrollment decision.

**INCLUDE ALL ICF/IID CONTRACTS IN YOUR COMPONENT CODE**

A single ICF/IID Residential Services Attendant Compensation Rate Enhancement Enrollment Worksheet should be completed for all ICF/IID contracts operating under your component code. Costs and units of service for small, medium and large facilities operating under the component code should be aggregated and reported on this single worksheet.

**RESIDENTIAL SERVICES VERSUS DAY HABILITATION SERVICES**

For the ICF/IID program, for each component code, providers may choose to participate for residential services only, day habilitation services only or both residential and day habilitation services. The ICF/IID residential services worksheet is designed to help providers make an informed decision about participation in the enhancement program for their ICF/IID residential services; this worksheet does not address ICF/IID day habilitation services. Providers must use the ICF/IID day habilitation services worksheet for help with making an informed decision about participation for ICF/IID day habilitation services.

**PARTICIPATION AS AN INDIVIDUAL COMPONENT CODE OR AS A GROUP OF COMPONENT CODES**

Providers with more than one ICF/IID component code must specify on their Enrollment Contract Amendment whether they wish to have all their participating ICF/IID component codes be considered as a group or individually for purposes related to the Attendant Compensation Rate Enhancement. In order to make an informed decision about group or individual

participation, you may want to make copies of this worksheet, complete one for each individual component code, complete one for the group and compare the results. The definition of a group is available in Title 1 of the Texas Administrative Code §355.112(ee).

### **LEVELS OF ENHANCEMENT**

Contracted providers must request an enhancement level at which they want to participate for their ICF/IID residential services. For component codes participating as a group, the ICF/IID residential services enhancement level must be the same for all component codes within that group. The enhancement level does not have to be the same for ICF/IID residential services and ICF/IID day habilitation services.

### **WORKSHEET FUNCTIONALITY**

The enrollment worksheets are fully functional and if completed on-line will perform all required calculations for you. If you choose to print the worksheets and fill them out by hand, you will be responsible for the accuracy of all mathematical calculations.

### **DEFINITIONS**

***ATTENDANT*** – the unlicensed care giver providing direct assistance to consumers with Activities of Daily Living (ADLs) and Instrumental Activities of Daily Living (IADLs). Attendants include direct care workers, direct care trainers, job coaches and drivers in the ICF/IID program.

The attendant may perform some nonattendant functions. In such cases, the attendant must perform attendant functions at least 80 percent of his or her total time worked. **Staff not providing attendant services at least 80 percent of their total time worked are not considered attendants.** Time studies must be performed in accordance with Title 1 of the Texas Administrative Code (TAC) §355.105(b)(2)(B)(i) for staff that are not full-time attendants but perform attendant functions to determine if a staff member meets this 80 percent requirement. Failure to perform the time studies for these staff will result in the staff not being considered attendants.

Attendants do not include the director, administrator, assistant director, assistant administrator, clerical and secretarial staff, professional staff, other administrative staff, licensed staff, attendant supervisors, cooks and kitchen staff, maintenance and grounds keeping staff, activity director, Qualified Intellectual Disability Professionals (QIDPs), assistant QIDPs, direct care worker supervisors, direct care trainer supervisors, job coach supervisors, and laundry and housekeeping staff.

***ATTENDANT CONTRACT LABOR*** – nonstaff attendants. Nonstaff refers to personnel who provide services to the facility intermittently, whose remuneration (i.e., fee or compensation) is not subject to employer payroll tax contributions and who perform tasks routinely performed by employees.

***COMPENSATION*** – Attendant compensation is the allowable compensation for attendants defined in 1 TAC §355.103(b)(1) and §355.457 and required to be reported as either salaries and/or wages, including payroll taxes and workers' compensation, or employee benefits. Benefits required by §355.103(b)(1)(A)(iii) to be reported as costs applicable to specific cost report line items are not considered attendant compensation. Examples of such costs are the

provider's unrecovered cost of meals provided to attendants; the provider's unrecovered cost of uniforms provided to attendants and employee relations expenses such as gift cards given to employees, and the cost of employee parties, plaques, etc.

Allowable contract labor costs are defined in 1 TAC §355.103(b)(2)(C).

Mileage reimbursement paid to the attendant for use of his or her personal vehicle which is not subject to payroll taxes is considered compensation for purposes of the Attendant Compensation Rate Enhancement.

***RESIDENTIAL SERVICES*** – All services provided to Medicaid consumers by the ICF/IID except for day habilitation services.

## WORKSHEET A

### **STEP 1** – Enter required data

Round all monetary amounts in Step 1 to the nearest whole dollar (with no zeros included for “cents”). For example, \$25.49 should be rounded to \$25 and \$25.50 should be rounded to \$26.

**Box A** – Residential Attendant Salaries and Wages (including drivers): report accrued salaries and wages for residential attendants and drivers employed by the provider and for whom FICA contributions are made. Salaries and wages include overtime, cash bonuses and cash incentives paid from which taxes are deducted. See the Definitions section for requirements pertaining to staff members functioning in more than one capacity.

**Box B** – FICA and Medicare: report employer-paid FICA and Medicare taxes for residential attendants and drivers. FICA and Medicare taxes may be allocated based upon percentage of eligible salaries.

**Box C** – State and Federal Unemployment: report both federal (FUTA) and state (TUCA) employer-paid residential attendant and driver unemployment expenses. Unemployment expenses may be allocated based upon percentage of eligible salaries.

**Box D** – Workers’ Compensation Insurance Premiums: report premiums for workers’ compensation insurance, industrial accident policies and other similar types of coverage for employee on-the-job injuries for residential attendants and drivers. Workers’ compensation premiums may be allocated based upon percentage of eligible salaries.

**Box E** – Workers’ Compensation Paid Claims: report medical claims paid for employee on-the-job injuries for residential attendants and drivers. Paid claims may be allocated based upon percentage of eligible salaries or direct costed.

**Box F** – Employee Health Insurance: report employer-paid health insurance for residential attendants and drivers. **Employer-paid health insurance premiums must be direct costed.** Paid claims may be allocated based on percentage of eligible salaries or direct costed.

**Box G** – Employee Life Insurance: report any employer-paid life insurance for residential attendants and drivers. **Employer-paid life insurance costs must be direct costed.**

**Box H** – Other Employee Benefits: report any employer-paid disability insurance and retirement contributions for residential attendants and drivers. **These benefits must be direct costed.** The contracted provider’s unrecovered cost of meals and room and board furnished to direct care employees, uniforms, job-related training reimbursements and job certification renewal fees are not to be reported as Other Employee Benefits.

**Box I** – Mileage Reimbursement: report the mileage reimbursement paid to a residential attendant for use of his/her personal vehicle which is not subject to payroll taxes. The current maximum allowable mileage reimbursement is 50 cents per mile.

**Box J** – Residential Attendant Contract Labor: report the total costs for contract labor functioning as residential attendants. See the Definitions section for a definition of reportable contract labor.

**Box K** – Total Residential Attendant Cost – sum boxes A through J.

**Box L** – ICF/IID Small LON1 Units of Service: report the total number of resident days during the reporting period for ICF/IID LON1 consumers in small ICF/IIDs.

**Box M** – ICF/IID Small LON5 Units of Service: report the total number of resident days during the reporting period for ICF/IID LON5 consumers in small ICF/IIDs.

**Box N** – ICF/IID Small LON8 Units of Service: report the total number of resident days during the reporting period for ICF/IID LON8 consumers in small ICF/IIDs.

**Box O** – ICF/IID Small LON6 Units of Service: report the total number of resident days during the reporting period for ICF/IID LON6 consumers in small ICF/IIDs.

**Box P** – ICF/IID Small LON9 Units of Service: report the total number of resident days during the reporting period for ICF/IID LON9 consumers in small ICF/IIDs.

**Box Q** – ICF/IID Medium LON1 Units of Service: report the total number of resident days during the reporting period for ICF/IID LON1 consumers in medium ICF/IIDs.

**Box R** – ICF/IID Medium LON5 Units of Service: report the total number of resident days during the reporting period for ICF/IID LON5 consumers in medium ICF/IIDs.

**Box S** – ICF/IID Medium LON8 Units of Service: report the total number of resident days during the reporting period for ICF/IID LON8 consumers in medium ICF/IIDs.

**Box T** – ICF/IID Medium LON6 Units of Service: report the total number of resident days during the reporting period for ICF/IID LON6 consumers in medium ICF/IIDs.

**Box U** – ICF/IID Medium LON9 Units of Service: report the total number of resident days during the reporting period for ICF/IID LON9 consumers in medium ICF/IIDs.

**Box V** – ICF/IID Large LON1 Units of Service: report the total number of resident days during the reporting period for ICF/IID LON1 consumers in large ICF/IIDs.

**Box W** – ICF/IID Large LON5 Units of Service: report the total number of resident days during the reporting period for ICF/IID LON5 consumers in large ICF/IIDs.

**Box X** – ICF/IID Large LON8 Units of Service: report the total number of resident days during the reporting period for ICF/IID LON8 consumers in large ICF/IIDs.

**Box Y** – ICF/IID Large LON6 Units of Service: report the total number of resident days during the reporting period for ICF/IID LON6 consumers in large ICF/IIDs.

**Box Z** – ICF/IID Large LON9 Units of Service: report the total number of resident days during the reporting period for ICF/IID LON9 consumers in large ICF/IIDs.

**Box AA** – Private and Other Units of Service: report the total number of resident days during the reporting period for all other residents of any of the ICF/IIDs included under the component code for which this worksheet is being completed (e.g., private pay individuals, individuals receiving respite care and individuals with private insurance). Include here any units of service you provided for which you may never be reimbursed (i.e., non-billable units). **Do not report bed hold days.**

**Box BB** – Total Units of Service: sum boxes L through AA.

**NOTE:** All monetary calculations in Steps 2 through 8 should be carried out to **two decimal places**. If you complete the spreadsheets on your computer rather than on printed sheets, many of these calculations will occur automatically after you enter values in Step 1.

**STEP 2** – Calculate average residential attendant cost per unit of service

Divide total residential attendant costs from Box K by total units of service from Box BB. Enter the result in Box CC. This is your estimated residential attendant cost per unit of service during the reporting period.

**For Steps 3 through 5, refer to the ICF/IID Residential Attendant Compensation Daily Payment Rate Component rates included on the last page of Worksheet A to obtain the residential attendant rates for each level of participation in the Attendant Compensation Rate Enhancement.**

**STEP 3** – Calculate what the estimated average residential attendant rate component for your component code would be if your component code participated at Level 1 for its residential services during its selected reporting period.

- 3a.** For each ICF/IID facility size and LON, enter in Column A the units of service provided during your selected reporting period as reported in Boxes L through Z on page 1 of Worksheet A. Do not include “Private and Other” units of service.
- 3b.** For each ICF/IID facility size and LON, multiply the units of service from Column A by the associated residential attendant rate component for Level 1 from Column B. Enter the products in Column C.
- 3c.** Sum the units of service for ICF/IID small, medium and large LONs 1, 5, 8, 6 and 9 in Column A. Enter the result in Box DD.
- 3d.** Sum the contents of Column C for ICF/IID small, medium and large LONs 1, 5, 8, 6 and 9. Enter the result in Box EE.

- 3e.** Divide Box EE by Box DD. Enter the result in Box FF. Box FF is an estimate of the average residential attendant rate component per unit of service at Level 1 for this component code. Note that this estimate is based on the distribution of the component code's units of service by facility size and LON as captured by the worksheet. If the distribution changes, the average residential attendant rate component per unit of service at Level 1 will change as well.

**STEP 4 - Calculate what the estimated average residential attendant rate component for your component code would be if your component code participated at Level 25 for its residential services during its selected reporting period.**

- 4a.** For each ICF/IID facility size and LON, enter in Column A the units of service provided during your selected reporting period as reported in Boxes L through Z on page 1 of Worksheet A. Do not include "Private and Other" units of service.
- 4b.** For each ICF/IID facility size and LON, multiply the units of service from Column A by the associated residential attendant rate component for Level 25 from Column B. Enter the products in Column C.
- 4c.** Sum the units of service for ICF/IID small, medium and large LONs 1, 5, 8, 6 and 9 in Column A. Enter the result in Box GG.
- 4d.** Sum the contents of Column C for ICF/IID small, medium and large LONs 1, 5, 8, 6 and 9. Enter the result in Box HH.
- 4e.** Divide Box HH by Box GG. Enter the result in Box II. Box II is an estimate of the average residential attendant rate component per unit of service at Level 25 for this component code. Note that this estimate is based on the distribution of the component code's units of service by facility size and LON as captured by the worksheet. If the distribution changes, the average residential attendant rate component per unit of service at Level 25 will change as well.

**STEP 5 - Calculate what the estimated average residential attendant rate component for your component code would be if your component code participated at a level of your choice for its residential services during its selected reporting period.**

- 5a.** For each ICF/IID facility size and LON, enter in Column A the units of service provided during your selected reporting period as reported in Boxes L through Z on page 1 of Worksheet A. Do not include "Private and Other" units of service.
- 5b.** For each ICF/IID facility size and LON, enter in Column B the Residential Attendant Rate that is associated with your chosen Participant Level. These rates are available on the last page of your worksheet. For example, if you chose a Participant Level 5, for a small ICF/IID LON 1, you would enter \$44.57 in Column B.
- 5c.** For each ICF/IID facility size and LON, multiply the units of service from Column A by the associated residential attendant rate component for your selected level from Column B. Enter the products in Column C.

- 5d. Sum the units of service for ICF/IID small, medium and large LONs 1, 5, 8, 6 and 9 in Column A. Enter the result in Box JJ.
- 5e. Sum the contents of Column C for ICF/IID small, medium and large LONs 1, 5, 8, 6 and 9. Enter the result in Box KK.
- 5f. Divide Box KK by Box JJ. Enter the result in Box LL. Box LL is an estimate of the average residential attendant rate component per unit of service for your selected level for this component code. Note that this estimate is based on the distribution of the component code's units of service by facility size and LON as captured by the worksheet. If the distribution changes, the average residential attendant rate component per unit of service at your chosen level will change as well.

**STEP 6 – Determine your average residential attendant rate and residential attendant spending requirement if your component code participated at Level 1**

- 6a. Enter in Column B, your estimated average residential attendant rate component per unit of service at Level 1 from Box FF, Step 3.
- 6b. Multiply Column B by 0.90 and enter the result in Column C.
- 6c. Subtract Column C from Column B and enter the result in Column D.
- 6d. Enter in Column E, your current residential attendant cost per unit of service from Box CC, Step 2.
- 6e. Subtract Column E from Column C. If the result is less than zero, set the result equal to zero. Enter the result in Column F.
- 6f. Use the following information to interpret the results of Step 6.

**Column B** shows the estimated average residential attendant compensation rate your component code would receive if it participated at Level 1 and maintained the mix of units of service by facility size and LON that you entered in Boxes L through Z.

**Column C** shows the residential attendant compensation spending requirement that your component code would be subject to if it participated in the Attendant Compensation Rate Enhancement at a Level 1 for residential services and maintained the mix of units of service by facility size and LON that you entered in Boxes L through Z.

**Column D** shows the difference between the estimated average residential attendant compensation rate your component code would receive and the residential attendant compensation spending requirement it would be subject to if it participated in the enhancement at a Level 1 for residential services.

**Column E** shows your component code's current spending on residential attendant compensation.

**Column F** shows how much your component code would need to increase its current spending on residential attendant compensation for each unit of service it provides to meet the residential attendant spending requirement for participating at a Level 1.

**STEP 7 – Determine your average residential attendant rate and residential attendant spending requirement if your component code participated at Level 25**

- 7a.** Enter in Column B, your estimated average residential attendant rate component per unit of service at Level 25 from Box II, Step 4.
- 7b.** Multiply Column B by 0.90 and enter the result in Column C.
- 7c.** Subtract Column C from Column B and enter the result in Column D.
- 7d.** Enter in Column E, your current residential attendant cost per unit of service from Box CC, Step 2.
- 7e.** Subtract Column E from Column C. If the result is less than zero, set the result equal to zero. Enter the result in Column F.
- 7f.** Use the following information to interpret the results of Step 7.

**Column B** shows the estimated average residential attendant compensation rate your component code would receive if it participated at Level 25 and maintained the mix of units of service by facility size and LON you entered in Boxes L through Z.

**Column C** shows the residential attendant compensation spending requirement that your component code would be subject to if it participated in the Attendant Compensation Rate Enhancement at a Level 25 for residential services and maintained the mix of units of service by facility size and LON that you entered in Boxes L through Z.

**Column D** shows the difference between the estimated average residential attendant compensation rate your component code would receive and the residential attendant compensation spending requirement it would be subject to if it participated in the enhancement at a Level 25 for residential services.

**Column E** shows your component code's current spending on residential attendant compensation.

**Column F** shows how much your component code would need to increase its current spending on residential attendant compensation for each unit of service it provides to meet the residential attendant spending requirement for participating at a Level 25.

**STEP 8 – Determine your average residential attendant rate and residential attendant spending requirement if your component code participated at the level you indicated in Step 5**

- 8a.** Enter in Column A, the residential participant level that you indicated in Step 5.

- 8b.** Enter in Column B, your estimated average residential attendant rate component per unit of service at the level of enhancement you indicated in Step 5 from Box LL, Step 5.
- 8c.** Multiply Column B by 0.90 and enter the result in Column C.
- 8d.** Subtract Column C from Column B and enter the result in Column D.
- 8e.** Enter in Column E, your current residential attendant cost per unit of service from Box CC, Step 2.
- 8f.** Subtract Column E from Column C. If the result is less than zero, set the result equal to zero. Enter the result in Column F.
- 8g.** Use the following information to interpret the results of Step 8.

**Column B** shows the estimated average residential attendant compensation rate your component code would receive if it participated at the level you indicated in Column A and maintained the mix of units of service by facility size and LON that you entered in Boxes L through Z.

**Column C** shows the residential attendant compensation spending requirement that your component code would be subject to if it participated in the Attendant Compensation Rate Enhancement at the level you entered in Column A for residential services and maintained the mix of units of service by facility size and LON that you entered in Boxes L through Z.

**Column D** shows the difference between the estimated average residential attendant compensation rate your component code would receive and the residential attendant compensation spending requirement it would be subject to if it participated in the enhancement at the level you entered in Column A for residential services.

**Column E** shows your component code's current spending on residential attendant compensation.

**Column F** shows how much your component code would need to increase its current spending on residential attendant compensation for each unit of service it provides to meet the residential attendant spending requirement for participating at the level you entered in Column A for residential services.

### **STEP 9 – Things to consider when making your participation decision**

Step 9 lists various aspects of your business situation to consider when making your participation decision. The list is not all-inclusive and there may be other facts to consider in deciding whether or not to participate.